

ANNUAL CALENDAR OF LEGAL EVENTS AND ASSESSMENTS

2005 Edition



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Property Tax Division**

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Preface

This document provides an update of the Property Tax Assessment Calendar events as affected by the recent 2004 legislative session. Statutory, constitutional or Arizona Administrative Code authority references have been provided as appropriate for these various Calendar events. These events are subject to change by legislation that may be enacted in future years. The acting or affected entity in each citation in these calendars has been capitalized for emphasis. References to tax due dates and to several other significant events which happen on specific dates (e.g., the attachment of the real property tax lien) have also been emphasized.

Note: When the date on or by which some action or event must occur falls on a weekend or holiday and there is no provision specifying that if this should occur another date applies, then the calendar date that has been indicated for that action or event (shown at the left margin) has been adjusted accordingly, in order to indicate the appropriate prior or subsequent business day on or by which that event or action should occur.

The Locally Assessed (valued by the County Assessors) Real Property and Personal Property Calendars and the Centrally Valued Property (valued by the Arizona Department of Revenue) Calendar are all shown separately.

CONTENTS

	Page
Definitions and Reference Notes	Pages 2 and 3
Section One:	
2005 Locally Assessed Real Property Assessment Calendar Dates	Pages 4 through 15
Statutory Requirements with No Established Calendar Dates	Page 16
Section Two:	
2005 Locally Assessed Personal Property Assessment Calendar Dates	Pages 17 and 18
Section Three:	
2005 Centrally Valued Property Assessment Calendar Dates	Pages 19 through 22

Definitions

The following definitions, as specified in A.R.S. Title 42, Chapter 11, Article 1, are applicable to the citations in this Property Tax Assessment Calendar:

A.R.S. § 42-11001. Definitions

In chapters 11 through 19 of this title, unless the context otherwise requires:

1. "Assessed valuation" means the value derived by applying the applicable percentage prescribed by chapter 15, article 1 of this title to the full cash value or limited property value of the property, as applicable.
2. "Board" or "state board" means the state board of equalization.
3. "County board" means the county board of supervisors sitting as the county board of equalization.
4. "Current usage" means the use to which property is put at the time of valuation by the assessor or the department.
5. "Full cash value" for property tax purposes means the value determined as prescribed by statute. If no statutory method is prescribed, full cash value is synonymous with market value which means the estimate of value that is derived annually by using standard appraisal methods and techniques. Full cash value is the basis for assessing, fixing, determining and levying secondary property taxes.
6. "Limited property value" means the value determined pursuant to section 42-13301. Limited property value is the basis for:
 - (a) Computing levy limitations for counties, cities, towns and community college districts.
 - (b) Assessing, fixing, determining and levying primary property taxes.
7. "Person" means a natural person, individual, proprietor, proprietorship, company, corporation, organization, association, joint venture, partner, partnership, trust, estate, limited liability company, the federal or state government, a political subdivision of a state or any other legal entity or combination of entities that owns, controls or has possession of real or personal property.
8. "Personal property" includes property of every kind, both tangible and intangible, not included in the term real estate.
9. "Primary property taxes" means all ad valorem taxes except for secondary property taxes.
10. "Producing mine" or "mining claim" means a mine or mining claim from which coal or any other mineral or mineral substance, except for clay, sand, gravel, building stone or a mineral or mineral substance that is normally processed into artificial stone, has been extracted for commercial purposes at any time during a period of one year before the first Monday in January of the valuation year.

11. "Real estate" includes the ownership of, claim to, possession of or right of possession to lands or patented mines.
12. "Roll" means the assessment and tax roll.
13. "Secondary property taxes" means:
 - (a) Ad valorem taxes or special property assessments that are used to pay the principal of and the interest and redemption charges on bonded indebtedness or other lawful long-term obligations that are issued or incurred for a specific capital purpose by a municipality, county or taxing district.
 - (b) Ad valorem taxes or assessments levied by or for special taxing districts and assessment districts other than school districts and community college districts.
 - (c) Amounts levied pursuant to an election to exceed a budget, expenditure or tax limitation.
14. "Tax year" for all property means the calendar year in which the taxes are levied.
15. "Valuation" means the full cash value or limited property value, whichever applies, found for use on the roll.
16. "Valuation date", for the purposes of real property and property valued by the department, means January 1 of the year preceding the year in which taxes are levied.
17. "Valuation year" means:
 - (a) For real property and property valued by the department the calendar year preceding the year in which the taxes are levied.
 - (b) For personal property the calendar year in which the taxes are levied.

Reference Notes

- In this document, all references to the "DEPARTMENT" indicate the Department of Revenue.
- In this document, all references to the "DIRECTOR" indicate the Director of the Department of Revenue.
- The term "TAXPAYER" refers to the person who owns, controls or has possession of real or personal property and who is liable for the payment of property taxes assessed against that property.
- The term "PETITIONER" refers to the person who owns, controls or has possession of real or personal property, or that person's agent, who files a valuation or classification appeal with the County Assessor, the County or State Board of Equalization, or who files an appeal directly to court.
- In this document, unless the context otherwise requires or another court is specified, all references to "COURT" or "the Court" indicate the Arizona Tax Court.

2005 ASSESSMENT CALENDAR

Section One

LOCALLY ASSESSED (valued by the County Assessor) REAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2005

- January 1 The property TAX LIEN attaches on the first day of January of the current tax year **(2005)**. A.R.S. § 42-17153(C)(1).
- January 1 The VALUATION DATE for the current valuation year **(2005)**.
A.R.S. §§ 42-11001(16) and 42-13051(B)(2).
Note: For Locally Assessed real property the values that are determined in the current valuation year **(2005)** are used for the following tax year **(2006)**.
- January 3 to Between the first Monday in January and March 1 of the current
March 1 tax year **(2005)**, a TAXPAYER (including CHURCHES and CEMETERIES who have not previously filed evidence of I.R.S. § 501(c)(3) tax exempt status) that is entitled to a property tax exemption must submit an affidavit or furnish any evidence required by the County Assessor. Failure on the part of the TAXPAYER to file the affidavit or to furnish required evidence constitutes a waiver of the exemption. A.R.S. § 42-11153.
- January 14 Equalization orders (which are for the purpose of correcting inequities between or within counties, or inequities between or within property classifications) are to be issued by the DEPARTMENT to the County Assessor no later than January 15 and shall be for the current valuation year **(2005)**. At the same time that the County Assessor of a county is notified of an equalization order, the Governor, the President of the Senate and the Speaker of the House of Representatives must be notified by certified mail. The County Assessor or any taxpayer who may be affected by the order may appeal the order to the State Board of Equalization on or before February 15 of the current valuation year.
A.R.S. §§ 42-13251 through 42-13256, inclusive.
- January 20 On or before January 20 of each year, the CLERK OF THE BOARD OF SUPERVISORS shall make an abstract of the tax roll for the current tax year **(2005)** containing the valuations by taxing jurisdictions of all property in the county. A.R.S. § 42-15155(A).
- January 31 On or before January 31, the COUNTY ASSESSOR shall mail a notice to each taxpayer who claimed a deferral of taxes for the preceding tax year **(2004)** that the taxpayer must file another claim no later than April 1, in order to receive a deferral of taxes for the new tax year **(2005)**. A.R.S. § 42-17310(A).

FEBRUARY 2005

- February 1 to February 29 The tax lien sale of real estate for delinquent taxes shall be held in February on the day designated in the list and notice by the COUNTY TREASURER. A.R.S. § 42-18112(A) and (B).
- February 10 On or before February 10 of the current tax year **(2005)**, the COUNTY ASSESSOR shall transmit and certify to the Property Tax Oversight Commission and to the governing body of each county, city, town and community college district within the county, the total net primary assessed values that are required to compute the levy limit prescribed by A.R.S. § 42-17051.
A.R.S. §§ 42-17107 and 15-1461.01(A).
- February 15 The GOVERNING BODY of each county, city, town and community college district within the county shall make available for public inspection the levy limit values on or before February 15 of the current tax year **(2005)**. A.R.S. § 42-17055(A).
- February 15 A COUNTY ASSESSOR who receives an equalization order may appeal the order to the State Board of Equalization pursuant to A.R.S. § 42-16159 on or before February 15 of the current valuation year **(2005)**. A.R.S. § 42-13255.
- February 28 Except for properties affected by an equalization order, every person who is the owner of record or who is the purchaser under a deed of trust or an agreement of sale of property which by law is valued by the County Assessor for placement on the rolls **(for tax year 2006)** shall, on any date before March 1 of the current valuation year **(2005)**, be notified at the last known mailing address, in writing, by the COUNTY ASSESSOR as to the full cash value of the property and the limited property value, if applicable, to be used for assessment purposes **(for tax year 2006)**. A.R.S. § 42-15101(A).
- The DIRECTOR may extend the final date for mailing notices beyond March 1 for a period of not more than thirty days for delays caused by an act of God, flood or fire. A.R.S. § 42-15101(D).
- February 28 The COUNTY ASSESSOR shall notify the owner of a property whether the County Assessor has approved or disapproved the agricultural classification of the property on or before the date on which the County Assessor next mails to the owner the notice of valuation for the property. Any owner not granted agricultural classification by the County Assessor may appeal the decision.
A.R.S. § 42-12155.

MARCH 2005

- March 1 The second one-half of TAXES on real property for the prior tax year **(2004)** is due and payable the first day of March. A.R.S. § 42-18052(A).
- March 1 On March 1, the PROPERTY OWNER may inquire of and be advised by the County Assessor as to the valuation placed on the roll **(for tax year 2006)** for the property. A.R.S. § 42-15101(E).
- March 1 Failure on the part of a TAXPAYER (including CHURCHES and CEMETERIES who have not previously filed evidence of I.R.S. § 501(c)(3) tax exempt status) that is entitled to a property tax exemption to have submitted an affidavit or to have furnished any evidence required by the County Assessor between the first Monday in January and March 1 of the current tax year **(2005)** constitutes a waiver of the exemption. A.R.S. § 42-11153(A).
- If a widow, widower, disabled person or an organization that is recognized as being exempt from federal income tax by the I.R.S. under § 501(c)(3) of the I.R.C. submits a petition after the deadline, that person or organization may have the waiver redeemed by the County Board of Supervisors at any regular meeting, except that no taxes due and payable before the petition was submitted may be refunded or abated. A.R.S. § 42-11153(B).
- March 1 The COUNTY ASSESSOR shall send a notice of reapplication to a resident who has previously qualified for the Property Valuation Protection Option (a.k.a. the "Senior Property Valuation "Freeze" program) six months before the required three-year reapplication deadline of September 1.
Laws 2000, H.C.R. 2028 ("Proposition 104) as amended by Laws 2002, HCR 2038 ("Proposition 102").
- March 2 At the request of a County Assessor who receives an equalization order issued by the Department, the STATE BOARD OF EQUALIZATION shall hold a hearing and issue its decision within fifteen days after receipt of an appeal pursuant to A.R.S. § 42-13255. A.R.S. § 42-16159(A).
- March 31 The COUNTY ASSESSOR'S final date for mailing property valuation notices in situations where the Director has authorized an extension of the mailing date beyond March 1. A.R.S. § 42-15101.
- March 31 After January 1, but before April 1 of the current tax year **(2005)**, a TAXPAYER may file a claim with the County Assessor for residential property tax deferral for that tax year. A.R.S. § 42-17305(A).

APRIL 2005

- April 1 Any DISTRICT subject to voluntary contributions and electing to make such contributions shall, on or before the first day of April of each year, notify the County Assessor of the county in which such properties are located of its election to make a contribution.
A.R.S. §§ 48-241(3) and 48-242(B).
- April 1 On or before the first day of April, the STATE RETIREMENT PLANS shall notify the County Assessor of the county where their property is located if a government property lease tax will be paid or if a voluntary contribution will be made. A.R.S. § 42-11102(C).
- April 29 On receipt of a Notice of Value (**for tax year 2006**), any PROPERTY OWNER dissatisfied with the valuation or classification of their property may file a petition for review with the County Assessor. The petition shall be filed within sixty days after the date the County Assessor mailed the notice. If the County Assessor mailed the notice on February 28, the PROPERTY OWNER would then have to file the petition on or before April 29.
A.R.S. §§ 42-15101, 42-15104 and 42-16051(D).
- April 29 Prior to April 30, the DEPARTMENT shall transmit an abstract containing the current valuation year (**2005**) values, by county and taxing district, of all property subject to property taxation in the state to the County or State Board of Equalization, as appropriate, and to each County Board of Supervisors. A.R.S. § 42-15156(B).
- April 29 Any DISTRICT subject to voluntary contributions, and which elects to make such contributions, shall submit to the County Assessor of each county where electrical district facilities are located, on or before May 1 of every year, the factors necessary to compute each county's proportion of the total contribution.
A.R.S. §§ 48-241(3) and 48-242(C)(4).

MAY 2005

- May 2 The DEPARTMENT or a COUNTY ASSESSOR who is dissatisfied with the determination by the State Board of Equalization of an appeal of an equalization order under A.R.S. § 42-16159 may appeal to the Court within sixty days after the decision of the State Board.
A.R.S. § 42-16203(C).
- May 2 The second one-half of TAXES on all real property for the prior tax year (**2004**) is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.
A.R.S. § 42-18052(B) and (D).
- May 2 Not later than the first Monday of May, the STATE RETIREMENT PLANS shall pay the second one-half of the prior tax year's (**2004**) voluntary contribution. A.R.S. § 42-11102(C)(4).

JUNE 2005

- June 1 Any PERSON holding a certificate of purchase and desiring to pay subsequent taxes, accrued interest and related fees then due may do so on or after June 1. A.R.S. § 42-18121.
- June 15 If an appeal filed with the County Assessor is rejected because it fails to include substantial information, the PETITIONER may file an amended return with the County Assessor within fifteen days after the notice of rejection is mailed, or if it is mailed after June 15, the PETITIONER may appeal within fifteen days to the County Board of Equalization, if such a board is established in the County, or to the State Board of Equalization. A.R.S. § 42-16053.
- June 21 On or before the third Monday of June, the COUNTY ASSESSOR shall determine the full cash value of all property owned by the State Retirement Plans and transmit that determination to the Board of Supervisors. A.R.S. § 42-11102(C)(1).
- June 21 On or before the third Monday of June, the COUNTY ASSESSOR shall transmit the value of remote municipal property to the State Treasurer and the County Board of Supervisors. A.R.S. § 42-15252.

JULY 2005

- July 15 On or before July 15, the DEPARTMENT OF REVENUE shall submit to the County Assessors its calculations of factors used in valuing the districts who have elected to make voluntary contributions. A.R.S. § 48-242(C)(4).
- July 18 On or before the third Monday in July, the GOVERNING BODY of each county, incorporated city or town shall prepare a full and complete statement of its financial affairs for the preceding fiscal year and an estimate of the different amounts required to meet its public expense for the current fiscal year. Estimates, plus a notice of public hearing, shall be published once a week for at least two consecutive weeks following the tentative adoption of the estimates. A.R.S. §§ 42-17101 and 42-17103.

AUGUST 2005

- August 1 The STATE HISTORIC PRESERVATION OFFICER shall notify the County Assessor and the applicant of the approval or denial of the application for historic property classification on or before August 1 of the valuation year. Those applications not approved by August 1 shall be considered denied. If any part of the application is denied, or at any time before approval, the applicant may withdraw the application. A.R.S. § 42-12103(B), (C) and (E).
- Any PROPERTY OWNER whose application for classification has been denied by the State Historic Preservation Officer may appeal to the Court. A.R.S. § 42-12103(B), (C) and (E).

- August 1 On or before August 1 of the current valuation year **(2005)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each golf course owner or manager a form prescribed by the Department to report data needed to calculate the economic obsolescence adjustment. A.R.S. § 42-13152(D)(6).
- August 1 On or before August 1 of the current valuation year **(2005)**, the COUNTY ASSESSOR shall mail to the last known mailing address of each timeshare property owner or managing entity the timeshare use form prescribed by the Department to report the data needed to determine the valuation of the timeshare property.
A.R.S. § 42-13453(B).
- August 8 The GOVERNING BODY of the county, city or town shall hold a public hearing and special board meeting on or before the seventh day before the day on which it levies taxes (the third Monday in August). Any TAXPAYER may appear and be heard in favor of or against any proposed expenditure or tax levy. A.R.S. § 42-17104(A).
- August 15 At a petitioner's request, the COUNTY ASSESSOR shall meet with the petitioner. In all cases, the County Assessor shall consider the petition and shall rule on every petition by August 15 of each valuation year. If the petition is denied, in whole or in part, the PETITIONER may appeal within twenty-five days to the County Board of Equalization, if one is established in the County, and if not, to the State Board of Equalization.
A.R.S. §§ 42-16054, 42-16055 and 42-16056.
- The PETITIONER may appeal directly to the Court within sixty days of the date of the mailing of the County Assessor's decision relating to the petition or a subsequent administrative appeal decision.
A.R.S. § 42-16201(A) and (B).
- August 15 On or before the third Monday in August of the tax year **(2005)**, the GOVERNING BODY of each county, community college district, school district, and city or town shall fix, levy and assess the amount to be raised from primary and secondary property taxation.
A.R.S. § 42-17151.
- August 15 The COUNTY ASSESSOR of each county where district electric facilities subject to voluntary contribution are located, with such assistance as may be required from the Department of Revenue and the district, shall, on or before the third Monday in August of each tax year, compute the gross contribution. A.R.S. § 48-242(B).
- August 19 Not later than the Friday following the third Monday in August of the tax year **(2005)**, the CLERK OF THE COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of additional state aid for education and the data used for computing the amount. A.R.S. § 15-972(C).

- August 30 Not later than August 30 of the tax year **(2005)**, the DEPARTMENT shall report to the Board of Supervisors the property tax rate or rates to be used for property tax reduction. A.R.S. § 15-972(C).
- August 31 Any SHOPPING CENTER OWNER electing to have their shopping center valued by the income approach for the following valuation year **(2006)** must submit all necessary income and expense information to the County Assessor before September 1.
A.R.S. § 42-13204.

SEPTEMBER 2005

- September 1 On or before September 1 of each year, the COUNTY TREASURER shall mail delinquent tax notices for real property that is assessed in the taxpayer's name. A.R.S. § 42-18103.
- September 1 To be eligible for the Property Valuation Protection Option (a.k.a. the "Senior Property Valuation "Freeze" program), a qualifying RESIDENT shall make application and furnish documentation required by the County Assessor on or before September 1.
Laws 2000, H.C.R. 2028 ("Proposition 104) as amended by Laws 2002, HCR 2038 ("Proposition 102").
- September 5 Not later than September 5 of the current tax year **(2005)**, the CLERK OF THE COUNTY BOARD OF SUPERVISORS shall report to the Department the amount, by school district, of additional state aid for education and the data used for computing the amount.
A.R.S. § 15-972(F).
- September 9 If a PETITIONER'S request is denied, in whole or in part, by the County Assessor, the PETITIONER may appeal within twenty-five days to the County Board of Equalization, if one is established in the county, and if one is not established in the county, to the State Board of Equalization. In cases where the County Assessor replied on August 15, the last date to file this appeal is September 9.
A.R.S. § 42-16056.
- September 9 Not later than September 10 of the current tax year **(2005)**, the DEPARTMENT shall report to the County Board of Supervisors the property tax rate to be used for property tax reduction for state aid for education. A.R.S. § 15-972(F).
- September 15 On or before September 15 of the current tax year **(2005)**, the PROPERTY TAX OVERSIGHT COMMISSION shall notify a political subdivision and the County Board of Supervisors of any necessary adjustment to the primary property tax levy and tax rate.
A.R.S. § 42-17003(B).

- September 19 On or before the third Monday in September, the COUNTY ASSESSOR shall compute the contributions to be made by the State Retirement Plans based on the methods of valuation of similar properties and shall submit the amount of the contributions for the current tax year **(2005)** to the Board of Supervisors and the County School Superintendent. A.R.S. § 42-11102(C)(2) and (3).
- September 30 On or before September 30 of the current valuation year **(2005)**, the COUNTY ASSESSOR shall notify the property owner of any change in valuation **(for tax year 2006)** due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year **(2004)** and before October 1 of the current valuation year **(2005)**. A.R.S. § 42-15105(1).
- The PROPERTY OWNER has twenty-five days to appeal to the State Board of Equalization, if the property is located in a county with a population of five hundred thousand persons or more, or to the County Board of Equalization if the property is located in any other county. A.R.S. §§ 42-15105(2) and 42-16105(C).
- September 30 Not later than September 30 of the current valuation year **(2005)**, GOLF COURSE OWNERS AND MANAGERS must return to the County Assessor the form prescribed by the Department used to report data necessary to calculate economic obsolescence, in order to receive the economic obsolescence adjustment to value. A.R.S. § 42-13152(D)(6).
- September 30 On or before September 30 of the current valuation year **(2005)**, each TIMESHARE PROPERTY OWNER OR MANAGING ENTITY shall file with the County Assessor a timeshare use form for each timeshare property they own or manage. A.R.S. § 42-13453(A).
- September 30 Not later than September 30 of the current tax year **(2005)**, the CLERK OF THE BOARD OF SUPERVISORS shall report to the Department the data processing specifications, including copies of at least two actual tax bills of Class Three residential properties for each distinct tax area, used in the calculation of state aid for education. A.R.S. § 15-972(G).
- September 30 On or before October 1 of the current tax year **(2005)**, the POLITICAL SUBDIVISION disputing the findings of the Property Tax Oversight Commission may request a hearing to attempt to resolve the dispute. A.R.S. § 42-17004(A).
- September 30 On or before October 1 of the current tax year **(2005)**, the COUNTY BOARD OF SUPERVISORS shall deliver the assessment and tax roll and the cross index to the County Treasurer. A.R.S. § 42-18003(A).
- September 30 Immediately on receiving the tax roll from the Board of Supervisors, the COUNTY TREASURER shall publish an official notice specifying, among other information, when taxes are due. A.R.S. § 42-18051(B).

OCTOBER 2005

- October 3 The first one-half of TAXES on all real property is due and payable on October 1 of the current tax year **(2005)**. A.R.S. § 42-18052(A).
- October 12 No later than October 12 of the current tax year **(2005)**, the DEPARTMENT shall report to the State Board of Education the amount, by school district, of additional state aid for education. A.R.S. § 15-972(H).
- October 14 The COUNTY BOARD OF EQUALIZATION and the STATE BOARD OF EQUALIZATION must hold hearings relating to the Annual Notices of Value and issue all decisions not later than October 15 of each valuation year. A.R.S. §§ 42-16108(A) and 42-16165.
- A PROPERTY OWNER who is dissatisfied with the final decision of the County Board of Equalization may appeal to the Court within sixty days after notice of the final decision is mailed, but in any case not later than December 15. A.R.S. § 42-16202(A).
 - A PROPERTY OWNER who is dissatisfied with the final decision of the State Board of Equalization may appeal to the Court within sixty days after the date shown on the State Board's written decision. A.R.S. § 42-16203(C).
- Note:** This statute does not contain a December 15 deadline for decisions.
- October 25 The last date for PROPERTY OWNERS to appeal to the County or State Board of Equalization, whichever is appropriate. This date applies to cases where the County Assessor notified the PROPERTY OWNER, on or before September 30, of a change in valuation due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year **(2004)** and before October 1 of the current valuation year **(2005)**. An appeal to the Court relating to these changes in assessment must be filed within sixty days after the date of the Board's decision. A.R.S. §§ 42-15105 and 42-16205(A).

NOVEMBER 2005

- November 1 On or before November 1 of the current valuation year **(2005)**, the GOVERNING BODY of each city or town and of each improvement, school, sanitary, and all other public taxing districts shall file with the Department and the appropriate County Assessor, information as to any change in boundaries of any such taxing district and the boundaries of newly created taxing districts. This deadline, on request prior to December 31, may be extended no later than February 15 [of 2006]. A.R.S. § 42-17257(A) and (B).

- November 1 The first one-half of TAXES on all real property for the current tax year **(2005)** is delinquent after 5:00 p.m. on November 1. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day. A.R.S. § 42-18052 (B) and (D).
- November 7 No later than the first Monday of November, the STATE RETIREMENT PLANS must pay the first one-half of their voluntary contribution for the current tax year **(2005)**. A.R.S. § 42-11102(C)(4).
- November 15 On or before November 15 of each valuation year, all COUNTY ASSESSORS shall report to the Department any parcel of property which has not been appraised during the preceding three years. A.R.S. § 42-13003(A).
- November 18 On or before the third Friday in November of each valuation year, the STATE BOARD OF EQUALIZATION and the COUNTY BOARDS OF EQUALIZATION shall complete all hearings and issue all decisions with respect to assessments **(for tax year 2006)** which were changed by a County Assessor due to new construction, additions to, deletions from, or splits or consolidations of assessment parcels, and changes in property use that occurred after September 30 of the preceding tax year **(2004)** and before October 1 of the valuation year **(2005)** and that were subsequently appealed by the property owner within twenty-five days after the date of the County Assessor's notice of changed assessment . A.R.S. §§ 42-16165(2) and 42-16108.
- A PROPERTY OWNER who is dissatisfied with the decision of the State or County Board of Equalization on a changed assessment may appeal to the Court within sixty days of the date of the decision. A.R.S. § 42- 16205(A).
- November 25 On or before the fourth Friday in November of the current valuation year **(2005)**, the STATE BOARD OF EQUALIZATION shall transmit to the County Board of Supervisors a statement of changes, if any, which it has made to the valuation of any property within the county that is valued by the County Assessor. A.R.S. § 42-16166(1).

DECEMBER 2005

- December 1 On or before December 1 of the current valuation year **(2005)**, the COUNTY ASSESSOR shall notify a resident who has applied for the Property Valuation Protection Option (a.k.a. the "Senior Property Valuation "Freeze" program) for the subsequent tax year **(2006)** that the application was either approved or denied.
Laws 2000, H.C.R. 2028 ("Proposition 104) as amended by Laws 2002, HCR 2038 ("Proposition 102").
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of their property by the County Assessor **(for tax year 2006)** may appeal directly to the Court on or before December 15. A PROPERTY OWNER may appeal directly to the Court without initiating the administrative appeals process. A.R.S. § 42-16201.

December 15	Not later than December 15 of the current valuation year (2005) , the COUNTY ASSESSOR shall ascertain all real property in the county subject to taxation which is not valued by the Department. The COUNTY ASSESSOR shall determine the full cash value of all such property as of January 1 of the next valuation year (2006) , and shall list such property with the valuation found for use on the roll for the subsequent tax year (2007) . A.R.S. § 42-13051.
December 15	A NEW OWNER OF PROPERTY that was valued pursuant to A.R.S. § 42-15105, the valuation of which (for tax year 2005) was not appealed by the former owner of the property, may file an appeal of the valuation with the Court on or before December 15 of the current tax year (2005) . A.R.S. § 42-16205(B).
December 15	On or before December 15 of each year, the DEPARTMENT shall issue a supplemental report to the Governor and the Legislature which shall contain proposed legislation recommended by the Department for the improvement of the tax system of the state. A.R.S. § 42-1005(A)(3).
December 15	On or before December 15 of the year preceding the subsequent valuation year (2006) , each COUNTY ASSESSOR shall provide complete copies of data files and proposed assessments to the Department. A.R.S. § 42-13251(C).
December 20	On or before December 20 of the current valuation year (2005) , the COUNTY ASSESSOR shall complete and certify the assessment roll (for tax year 2006) and deliver it to the Clerk of the Board of Supervisors. A.R.S. § 42-15153.
December 30	The OWNER OF PROPERTY that no longer qualifies as historic property shall notify the County Assessor of the change prior to the next January 1. A.R.S. § 42-12106(B).
December 30	If a TAXPAYER who allowed the first one-half of taxes for the current tax year (2005) to become delinquent on November 1 pays the full year taxes on or before December 31, no interest shall be due on the delinquent first one-half of the taxes. A.R.S. §§ 42-18051(A)(2)(b) and 42-18053(B).
December 30	On or before December 31 of each tax year, the COUNTY TREASURER shall prepare a list of all real property for which taxes are delinquent. A.R.S. § 42-18106(A)(1).

- December 30 If the Board of Supervisors determines that any property is not worth the amount of taxes, interest, costs, and penalties due, and is also substantially contaminated with hazardous substances or petroleum, the board may reduce the lien for delinquent taxes, interest, costs, and penalties. The delinquent taxes, interest, costs, and penalties may be reduced in an amount not to exceed the actual expenses to mitigate conditions at the property.
- For property acquired **after** December 31, 2001, the expenses must have been incurred by or on behalf of the PROPERTY OWNER within five years after acquiring title to the property.
 - For property acquired **on or before** December 31, 2001, the expenses must be incurred by or on behalf of the PROPERTY OWNER on or before December 31, 2006.
A.R.S. § 42-18124(A) and (D)(2) and (3).
- December 30 On or before December 31 of each year, the DEPARTMENT shall increase the total property tax exemption assessment limitation amounts (for use in the subsequent tax year) for widows, widowers and disabled persons based on the average annual percentage increase, if any, in the GDP price deflator. A.R.S. § 42-11111(C).

STATUTORY REQUIREMENTS WITH NO ESTABLISHED CALENDAR DATES

January 1 to
December 31

The DIRECTOR OF THE DEPARTMENT shall meet with the County Assessors at least twice each year for the purpose of considering matters relating to property taxation. A.R.S. § 42-13002(B).

January 1 to
December 31

The PROPERTY TAX OVERSIGHT COMMISSION shall meet at least annually to conduct its affairs and shall render its findings, reports and recommendations, in writing, to the Governor, to the Director of the Department of Revenue, and to the Legislature. A.R.S. § 42-17002(F).

January 1 to
December 31

The JOINT LEGISLATIVE OVERSIGHT COMMITTEE ON PROPERTY TAX ASSESSMENT AND APPEALS shall meet periodically to review the procedures and administrative structure for tax assessments and appeals and identify any areas of ambiguity, problems and needed changes and improvements, and may recommend legislation for consideration by the Legislature. A.R.S. § 41-1292(C).

January 1 to
December 31

At any time during the current tax year **(2005)** if a PROPERTY OWNER or TAXPAYER believes that the taxpayer's property has been assessed improperly as a result of a property tax error, for the current tax year or during the immediately preceding three tax years, the TAXPAYER may file a Notice of Claim with the "tax officer" (the County Assessor, the Department or the County Board of Supervisors, as appropriate). Within sixty days after receiving the Notice of Claim, the "tax officer" may file a response with the taxpayer to consent to or to dispute the error. A failure by the "tax officer" to respond constitutes a consent to the correction. A.R.S. §§ 42-16251 through 42-16258.

January 1 to
December 31

At any time during the current tax year **(2005)** if a COUNTY ASSESSOR or the DEPARTMENT believes that a taxpayer's property has been assessed improperly as a result of a property tax error, for the current tax year or during the immediately preceding three tax years, a COUNTY ASSESSOR or the DEPARTMENT may file a Notice of Error with the taxpayer. Within thirty days after receiving the Notice of Error, the taxpayer may file a response with the County Assessor or the the Department to consent to or to dispute the error. A failure by the taxpayer to respond constitutes a consent to the correction. A.R.S. §§ 42-16251 through 42-16258.

2005 ASSESSMENT CALENDAR

Section Two

LOCALLY ASSESSED (valued by the County Assessor) PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES

- January 1 The property TAX LIEN attaches on the first day of January of the current tax year **(2005)**. A.R.S. § 42-17153(C)(1).
- January 1 The valuation date for the current VALUATION YEAR **(2005)**. A.R.S. § 42-11001(17)(b).
Note: For Locally Assessed personal property the valuation year and the tax year are the same calendar year.
- January 31 On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state. A.R.S. § 42-15053(A).
- March 1 The second one-half of TAXES on all personal property for the prior year **(2004)** is due and payable on the first day of March. A.R.S. § 42-18052.
- April 1 Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year. A.R.S. § 42-15053(A).
- May 2 On written request and for good cause shown, the COUNTY ASSESSOR may extend for up to thirty days the time for filing the report of taxable personal property. A.R.S. § 42-15053(A).
- May 2 The second one-half of TAXES on all personal property for the prior year **(2004)** is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day. A.R.S. § 42-18052(B) and (D).
- August 25 On or before August 25 of each year, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer. A.R.S. § 42-19007.
- August 30 On or before August 30 of each year, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property. A.R.S. § 42-19006.
- September 19 An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days after the date the Notice of Value is delivered by the County Assessor. A.R.S. § 42-19051.

- October 3 The first one-half of TAXES on all personal property is due and payable on October 1 of each year. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
- October 10 The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
- October 31 A PERSON who appeals a County Assessor's decision must file the appeal with either the County Board of Equalization or the State Board of Equalization, as appropriate, within twenty days after the County Assessor's notice of decision. A.R.S. § 42-19052.
- November 1 The first one-half of TAXES on all personal property is delinquent at 5:00 p.m. on November 1. If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 P.M. the next business day. A.R.S. § 42-18052(B).
- November 1 to
December 1 After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
- December 1 The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal directly to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- December 15 A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by a County Board of Equalization may appeal to the Court on or before December 15. The appeal must be filed with the Court within sixty days of the County Board of Equalization's decision, but in any case no later than December 15. A.R.S. § 42-16202(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of the State Board of Equalization's decision. A.R.S. § 42-16203(C).
- Note:** This statute does not contain a December 15 deadline for decisions.

2005 ASSESSMENT CALENDAR

Section Three

CENTRALLY ASSESSED (valued by the Department) TAX ROLL ASSESSMENT CALENDAR DATES

JANUARY 2005

January 1 The property TAX LIEN attaches on the first day of January of the current tax year **(2005)**. A.R.S. § 42-17153(C)(1).

January 1 The VALUATION DATE for the current valuation year **(2005)**.
A.R.S. § 42-11001(16).

Note: For Centrally Assessed property the values that are determined in the current valuation year **(2005)** are used for the following tax year **(2006)**.

January 31 The DEPARTMENT shall annually prepare an appraisal manual for Mines and Natural Resources and shall annually hold a meeting for affected taxpayers concerning the manual prior to February 1 for the purpose of discussing changes the Department proposes to make in the manual for the current tax year.
Arizona Administrative Code R15-4-201(E).

MARCH 2005

March 1 The second one-half of TAXES on real and personal property for the prior tax year **(2004)** is due and payable the first day of March.
A.R.S. § 42-18052(A).

March 15 The Mines and Natural Resources Manual shall be made available to taxpayers by the DEPARTMENT by March 15 of the tax year.
Arizona Administrative Code R15-4-201(E).

Note: Although Administrative Code Rule R15-4-201(E) states that the manual is to be available by March 15 of the "tax year," as cited above, this particular rule was written prior to the creation of the separate "valuation" and "tax" years concept, pursuant to Laws 1996, 7th S.S., Ch. 4 (H.B. 2007). The Department's Centrally Valued Property section now produces and distributes this manual by March 15 of the current "valuation" year **(2005)** as a service to all affected taxpayers.

APRIL 2005

April 1 On or before April 1 of the current valuation year **(2005)**, each PRODUCER of oil, gas or geothermal resources shall make and file with the Department a return showing the producer's gross production and gross yield from each of the producer's producing properties for the immediately preceding calendar year. On request and for good cause, the Department may grant a thirty day extension of time for filing the report. A.R.S. § 42-14103(A).

April 1 All requests by PROPERTY OWNERS for an extension of time for filing taxpayer reports shall be made in writing to the Director on or before April 1. Arizona Administrative Code R15-4-109.

April 1 On or before April 1 of the current valuation year **(2005)**, all OWNERS and OPERATORS of property valued by the Department must file a report under oath setting forth the information needed by the Department to enable it to make a valuation of the property of the companies.

A.R.S. §§ 42-14052, 42-14103, 42-14152, 42-14202, 42-14253, 42-14303, 42-14352, and 42-14402.

MAY 2005

May 2 The second one-half of TAXES on all real and personal property for the prior tax year **(2004)** is delinquent after 5:00 p.m. on the first day of May. If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.

A.R.S. § 42-18052(B).

May 20 All OWNERS and OPERATORS of those properties valued by the Department who do not file their required reports by May 20 of the current valuation year **(2005)** forfeit their rights of appeal pursuant to § 42-14005.

A.R.S. §§ 42-14052, 42-14152, 42-14202 and 42-14253.

Note: Railroad companies, telecommunication companies, airport fuel delivery companies and private [rail]car companies do not have this provision in their valuation statutes.

JUNE 2005

June 15 On or before June 15 of the current valuation year **(2005)**, the DEPARTMENT shall notify owners of property that is valued by the Department of the Department's determination of the preliminary full cash value of the property. A.R.S. § 42-14002(A).

JULY 2005

July 15 On or before July 15 of the current valuation year **(2005)**, any PRIVATE [RAIL]CAR COMPANY may, on written application, request the Department to review its valuation. A.R.S. § 42-14306.

July 15 On or before July 15 of the current valuation year **(2005)**, any OWNER OF PROPERTY valued by the Department may file a written application to appear before the Department and be heard concerning the preliminary full cash value determined.

A.R.S. § 42-14002(B).

AUGUST 2005

- August 31 On or before August 31 of the current valuation year **(2005)**, the DEPARTMENT shall find the full cash value of all property valued by the Department.
A.R.S. §§ 42-14053, 42-14054, 42-14153, 42-14203, 42-14254, 42-14354 and 42-14403.
- Note:** These statutes require that the Department decide any hearing requested by the taxpayers regarding the preliminary full cash value of these properties on or before August 31).
- August 31 On or before August 31 of the current valuation year **(2005)**, the DEPARTMENT shall rule on any review of the valuation of a private [rail]car company's property and shall notify the private [rail]car company of its ruling by mail. A.R.S. § 42-14306.
- August 31 The DEPARTMENT shall notify the owner of property valued by the Department of the final full cash value on or before August 31 of the current valuation year **(2005)**. A.R.S. § 42-14003(B).

OCTOBER 2005

- October 1 Any PROPERTY OWNER who is not satisfied with the valuation of their property as determined by the Department may file a petition with the State Board of Equalization which is postmarked on or before October 1, or within fifteen days of the date the Department mails the decision to the property owner, whichever date is later.
A.R.S. § 42-16158(A).
- October 3 The first one-half of TAXES on all real and personal property is due and payable on October 1 of the current tax year **(2005)**.
A.R.S. § 42-18052 (A).
- October 31 The STATE BOARD OF EQUALIZATION shall decide all private [rail]car company appeals on or before October 31 of the current valuation year **(2005)**. A.R.S. § 42-14307(B).
- October 31 On or before October 31 of the current valuation year **(2005)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of private [rail]car company property.
A.R.S. § 42-16166(2)(b).

NOVEMBER 2005

- November 1 The first one-half of TAXES on all real and personal property of the current tax year **(2005)** is delinquent after 5:00 p.m. on November 1. If the delinquency date is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. on the next business day.
A.R.S. § 42-18052(B) and (D).

- November 15 On or before November 15 of the current valuation year **(2005)**, the STATE BOARD OF EQUALIZATION shall complete all hearings and issue all decisions with respect to property valued by the Department. Any party, or the Department, who is dissatisfied with the final decision of the board may appeal to the Court within sixty days after the date of the STATE BOARD'S final decision.
A.R.S. §§ 42-16165(1) and 42-16203.
- November 25 On or before the fourth Friday in November of the current valuation year **(2005)**, the STATE BOARD OF EQUALIZATION shall transmit to the Department a statement of changes, if any, which it has made to the valuation of any property that is valued by the Department.
A.R.S. § 42-16166(2)(a).
- November 30 On or before November 30 of the current valuation year **(2005)**, the DEPARTMENT shall transmit to the several County Assessors the valuation of operating mines, mills and smelters, and of oil, gas and geothermal resource interest properties that are valued by the Department. A.R.S. §§ 42-14054(B).
- November 30 On or before November 30 of the current valuation year **(2005)**, the DEPARTMENT shall transmit to the several County Assessors the valuation of gas, water, electric, and sewer and wastewater utility company properties, of pipeline company properties, and of railroad company properties that are valued by the Department.
A.R.S. §§ 42-14153(B), 42-14203(C), and 42-14357(A)(1).
- November 30 On or before November 30 of the current valuation year **(2005)**, the DEPARTMENT shall transmit a statement of the company's locations, descriptions and valuations of telecommunication companies to the respective County Assessors.
A.R.S. § 42-14404(A)(2).

DECEMBER 2005

- December 15 Any PROPERTY OWNER who is dissatisfied with the valuation of their property by the Department may appeal directly to Superior Court on or before December 15. A.R.S. § 42-16204.